



UNIVERSITY OF TORONTO  
UNIVERSITY EXTENSION

*Session 1958-59*

REGISTRATION:

By mail or in person at Room 207, 65 St. George Street, 9 a.m. to 5 p.m. daily except Saturdays. Application forms and course literature may be obtained by writing The Director, University Extension, 65 St. George Street, or by telephoning WA. 3-0611, Locals 301, 304, 526, 527.

In order to accommodate students and enable them to enrol during the evening, registration will be taken—

Tuesday	September 16th
Thursday	September 18th
Monday	September 22nd
Wednesday	September 24th
Wednesday	October 1st

in the evenings from 7:30 to 9:00, in the Wallberg Building, corner St. George and College Streets.

courses in

**INTERNAL AUDITING**

*Basic Course*

(FALL TERM)

*Advanced Course*

(SPRING TERM)

*in co-operation with the*  
Institute of Internal Auditors  
Toronto Chapter

## BASIC COURSE IN INTERNAL AUDITING

This Course is presented by the Institute of Internal Auditors and is designed to provide a basic outline of Internal Auditing and its application to the major features of business and industry. The Course will cater to all members of office staffs and their supervisors who are interested in office efficiency and the application of Internal Controls to office and factory operations. It will also provide an introduction to the Advanced Course which is planned to follow the Basic Course.

The Course will cover the following topics:

- Nature and Objectives of Internal Auditing
- Purchasing
- Payments and Cash Disbursements
- Materials Control
- Payrolls
- Finished Goods—Production and Sales
- Receivables and Credit
- Cash Receipts
- Fixed Assets
- Company Records

All lectures will provide question periods, and an extended general discussion period will be held at the conclusion of lecture 10.

**LECTURER:** W. Tyler, A.C.I.S. A.C.W.A., Comptroller, Lever Brothers Limited, Toronto.

**TIME:** Tuesdays, 7:30 p.m.  
commencing October 7, 10 lectures

**PLACE:** Wallberg Building, Room 116

**FEE:** \$15.00

## ADVANCED COURSE IN INTERNAL AUDITING

This Course, presented by the Institute of Internal Auditors, is designed to meet the needs of persons possessing basic internal auditing training, or its equivalent, who are seeking advanced knowledge on a managerial level. It will provide a suitable continuation for the studies of those who have taken the Basic Course in Internal Auditing, giving full scope for discussion of theory and actual experience. The Course will broadly follow the recognized text book "Internal Auditing for Management" by Lamperti and Thurston, yet give adequate scope for the individual lecturer's expression of his skill and knowledge in his particular subject.

The Course will cover the following topics:

- Service to Management and Review of Existing Controls
- Organization and Techniques of Internal Auditing
- Cash, Credit and Receivables
- Capital Expenditures
- Procurement
- Traffic and Marketing
- Branch Office and Factory Audits
- Control of the Machine Accounting Function
- Fraud
- Reporting and Management Action

**LECTURERS:** The lecturers are experienced Internal Auditors and are in a position to deal with their subject from a managerial level. They will be designated by the Institute of Internal Auditors.

**TIME:** Tuesdays, 7:30 p.m.,  
commencing January 6th, 1959,  
10 lectures.

**PLACE:** Wallberg Building, Room 116

**FEE:** \$15.00